1953.

File No. C/Stamp Duty/

P.92E

Legal Dept. 53.

4 BRANCH

Subject:- Opinion on the Stamp Duty

File No. C/Stamp Duty/53

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2.9.53

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Office of the R.L.A.

An instrument revoking a power of attorney not being included in Schedule 1 to the Indian Stamp Act is not chargeable with duty; but if it is attested it would be chargeable as an instrument of cancellation under article 17 in the said Schedule. In this case the cancellation was done by a mere letter which is at page 209 and as it is not attested no stamp duty is chargeable for it.

Incidentally it may be brought to the notice of the Civil Supplies Department that what is cancelled by the letter at page 209 is the power of attorney given on 1st February 1952 whereas the regular instrument with the Seal of the Company was made on 4th February 1952. On 1st February 1952 only an agreement was made.

Sd/-

Remembrancer of Legal Affairs.

U.R. to C.S.D., No. G-78, dated the 2nd February 1953.

EVY. 14/8.